Exhibit 14

Case 3:16-md-02738-MAS-RLS

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July 20, 2017

Moshe Maimon Levy Konigsberg, LLP 800 Third Avenue New York, New York 10022

> Re: Lanzo, Stephen FA16-86 S16-9274

Dear Mr. Maimon:

I received directly from Levy Konigsberg on October 17, 2016, 72 histologic slides and 12 paraffin blocks. From these 12 blocks only 3 lymph node blocks could be used for a fiber burden digestion. I photographed the paraffin blocks and portions of paraffin blocks that I used for my digestion study. The blocks and slides I received were marked \$16-9274. I was told there was no other tissue available. The removed tissue was placed in a 60 degree oven to first melt the excess paraffin from the tissue. The remaining paraffin was removed by submersion in xylene. The tissue was brought to water through steps of ethanol and into water. The tissue was blotted dry and weighed. The tissue weight for lymph node tissue was 0.02 grams wet weight. The digested tissues were centrifuged to separate the non-solubilized materials from reagents and solubilized materials. The precipitate was washed five times with distilled water. The digested lymph node material was resuspended in 1 ml and 10 uL samples were removed from each tissue type and placed on formvar coated nickel grids. The grids were analyzed by transmission electron microscopy utilizing a standard fiber counting protocol. Positive controls and negative control samples prepared from the same distilled water used to wash the sample and the paraffin that the tissue was embedded as well as the distilled water. Verification techniques of fiber counting were used for quality control and quality assurance.

A total of 800 grid openings were scanned for the lymph node tissues at magnifications of 10K through 20K. Higher magnifications if necessary were used for verification of particle morphology and type.

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Electron microscopic analysis of the lymph node tissue revealed amphibole type asbestos fibers in a calculated concentrations of 17,250 fibers per gram wet weight with a limit of detection of 3,450 fibers per gram wet weight. All fibers counted were 5 micrometers or greater in length with aspect ratios greater than 14.7 or greater. The amphiboles identified by energy dispersive spectroscopy (EDS) and SAED analysis were anthophyllite and tremolite asbestos. They were seen in a ratio of 2:3 anthophyllite:tremolite. There was also some amount of fibrous and platy talc along with platy AlSi, MgAlSi.

Based on this fiber burden analysis, it is my opinion that Mr Lanzo had a substantial exposure to asbestos. This fiber burden is indicative of an exposure that cannot in anyway be considered background, but is consistent with (both in amount and asbestos type) an exposure to asbestos contaminated talcum powders. Finally, nothing else in Mr. Lanzo's history (as reflected in his deposition testimony) would account for the asbestos found in his lymph node tissue.

Ronald E. Gordon, Ph.D.

Professor

Director of Electron Microscopy

Director of Analytic Asbestos Analysis Laboratory

Rould E. Hardon